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ON

"The Way It Works; or, The Tithing System Tested."

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WHEN William G. Roberts, now treasurer of Wesley Chapel, Cincinnati, O., first conceived the idea of bringing "the whole tithe" (Revised Version) into the storehouse, he little dreamed "whereunto this would grow." The movement throughout the churches has assumed such proportions as to indicate a revolt against the impoverishing methods of church finance so aptly described by "Pansy" in *The Pocket Measure*.

A step in advance had already been taken in Old Wesley by the organization of a "Christian Stewards' League" according to the well-known plan of "A Layman," 310 Ashland Avenue, Chicago, and twenty-seven members signed the League Pledge, agreeing to devote "a proportionate part" of

their income—"not less than one tenth—to benevolent and religious purposes." The influence of this League was educational and wholesome, but its results were scattering, and it proved to be utterly inadequate for putting the work of God on such a solid footing as has since made that historic sanctuary a stronghold in the heart of the great city, and an abounding source of revenue for local and general benevolences.

The more excellent way which was afterward adopted conflicts with no other financial methods; it either supplements or supersedes them. There is no disposition on the part of those who regard it as a matter of conscience to force it upon the consciences of others. Some may regard it only as a matter of expediency. "Let every man be fully persuaded in his own mind." But for those who desire to "learn the truth by doing it," the opportunity is given to bring the whole tithe into the storehouse and prove the Lord of Hosts, whether he will not pour out a flood of temporal and spiritual blessings. The alternative choice between the new and the old way commends itself to tither and nontither alike, so that in the writer's present charge the motion to incorporate the tithing system into the financial plan of the church was made by a nontither, and unan-

imously adopted by an official board, only two of whose members expected to subscribe to the tithe-covenant.

A good method of getting the matter before the people is, first, by a sermon; then, if the official board adopts, by means of a printed statement containing an outline both of the tithing system and of the subscription plan, and accompanied by a tithe and a subscription card for each member to make choice between the two and register his decision. But this expense of printing is not indispensable. The only actual requirement is a substantial blank-book, large enough not to be easily overlooked or lost, in which is written, for the signature of each one who agrees to tithe, a covenant in substance as follows:

We, the undersigned members of Church, hereby agree, in the presence of God and with one another:

1. That we will tithe our income.
2. That at the end of each week we will take our tithe—that is, one tenth of our income from wages, salary, profits, rents, interest, inheritance, or other resources—balance our accounts with the Lord in our private tithe-books, inclose the money in a weekly envelope, without inscribing thereon

our names or the amounts contained therein, and deposit same in the collection at the next Sunday service.

3. That this money shall be divided by the pastor and official board proportionately between "the support of the Gospel" and "the various benevolent enterprises of the Church."

4. That having entered into this covenant, we will not be under obligation to sign any additional subscription or pledge for any church work or benevolence. Our dues to any of the authorized church organizations to which we may belong will be paid by the church treasurer out of the tithe-money on written orders signed by ourselves. But in case we make additional contributions "according as the Lord hath prospered" us, they will be regarded as free-will or thank offerings. And for this purpose the church treasurer will keep a separate account, so that tithers desiring to make such offerings may do so, and have the privilege of directing how the money shall be used.

5. That for any matters not herein provided the pastor and the official board are empowered to act for the best interests of the Church and the Kingdom.

The private tithe-book above referred to

may be kept as an ordinary account, or as follows:

Date	Income	Tithe	Free-will Offerings
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The tithes and offerings should be put in a separate place to be kept safe and sacred until required.

The tithe is to be reckoned as one tenth of wages or salary, less the cost of tools or other necessary equipments; one tenth of profits, rents, interest, inheritance, or other resources, less taxes, repairs, clerk hire, and similar business expenses. Personal and family expenses are to be paid out of the nine tenths after tithing, not out of the ten tenths before tithing. The wife or child with no income tithes gifts or allowances. The business man who cannot estimate his exact net income either approximates the amount or tithes every dollar taken from his cash drawer for personal or family expenses, and at his annual invoice debits or credits himself according as he has underpaid or overpaid his tithe. The farmer tithes all the money received for his products,

the fair cash value of all his family consumes, and the cash value of all he obtains by barter or exchange, less the cost of labor, necessary implements, repairs, and taxes, except taxes on land which is held for speculation.

The tithing system goes into effect in a church as soon as one member has adopted it. Others will follow. Nontithers desiring during the year to change from the subscription plan should sign the tithe-covenant at once, but not begin to put their tithe money into unmarked envelopes until after they have paid the amount still due on their subscriptions, and squared their accounts with the church treasurer.

The relative amount of tithe money which the pastor and officials appropriate for the support of the Gospel and the various benevolent enterprises will vary from year to year. One church begins by paying seventy-five cents out of every dollar to current expenses, and twenty-five cents to benevolences; another pays forty-two and a half cents to current expenses, fifteen cents to a repair and improvement fund, and forty-two and a half cents to benevolences; and another, thirty-three and a third cents to current expenses, and sixty-six and two thirds cents to benevolences. As the number of tithers grows and the receipts increase the relative amount ap-

appropriated to benevolences will steadily rise, until there is enough and to spare for "outside demands." Besides the eight General Conference benevolences, and the two Woman's Missionary Societies, there will be surplus money for local and interdenominational enterprises and charities. The people of our own denomination, with an annual income estimated by the bishops at \$500,000,000, will then discover that the tithing system, instead of being a scheme for raising money for struggling churches, is a plan of finance for the world-wide kingdom of God.

But it must not be supposed that this or any other system is self-operative. Said Mr. Jacob Sleeper to the Hon. Alden Speare, "Giving is an education, a thing we should all religiously cultivate." As Christian stewards we need to be taught that naught of the things which we possess is our own—it is God's own; that we are not at liberty to do with it as we please, but only as God pleases. And he certainly is not pleased that the people of the Methodist Episcopal Church should be paying for the propagation of the Gospel at home and abroad less than one half of a tenth of their income. Let us prove the good faith of the Christian stewardship which we profess by paying one tenth cash down and adding free-will offer-

ings according as the Lord shall prosper us. "Mercy" or "necessity" may exempt one from the law of the tithe, as it sometimes does from the law of the Sabbath. But "the poor widow" who might take advantage of this exception is usually the one to cast in all that she has, "even all her living." The poor put to shame the self-supporting, the well-to-do, and the rich. It is time we were raising our standard of liberality. Conscience must be enlightened. Let us train the children, organize Epworth League Tithing Bands, agitate the Church, distribute literature, preach sermons, hold tithe conferences. Let the leaven work till the Church is transformed and

"His kingdom spread from shore to shore."

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